



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF OAKDALE WATER UTILITY

Principal Office: P.O. BOX 147
OAKDALE, WI 54649

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUSAN WAUGH of _____
(Person responsible for accounts)

VILLAGE OF OAKDALE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2001
(Date)

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF OAKDALE WATER UTILITY**Utility Address:** P.O. BOX 147

OAKDALE, WI 54649

When was utility organized? 6/13/1996**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN WAUGH**Title:** VILLAGE CLERK**Office Address:**

P.O. BOX 147

OAKDALE, WI 54649

Telephone: (608) 372 - 2927**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR ED PFEFFER**Title:** VILLAGE PRESIDENT**Office Address:**

447 S OAKWOOD STREET

OAKDALE, WI 54649

Telephone: (608) 372 - 7057**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:****Date of most recent audit report:** 4/10/2000**Period covered by most recent audit:** YEAR ENDED 12/31/99 (12/31/00 AUDIT IN PROGRESS)

Names and titles of utility management including manager or superintendent:

Name: CURT MURRAY**Title:** WATER OPERATOR**Office Address:**

P.O. BOX 147

OAKDALE, WI 54649

Telephone: (608) 372 - 4207**Fax Number:****E-mail Address:**

Name of utility commission/committee: WATER COMMITTEE

Names of members of utility commission/committee:

MR ROD BENSON

MR JOHN GUTHRIE

MR CURT MURRAY, WATER OPERATOR

MR EDWARD PFEFFER, CHAIRMAN

MS SUSAN WAUGH

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	103,258	103,131	1
Operating Expenses:			
Operation and Maintenance Expense (401)	26,140	24,345	2
Depreciation Expense (403)	39,192	39,585	3
Amortization Expense (404)	0	0	4
Taxes (408)	735	799	5
Total Operating Expenses	66,067	64,729	
Net Operating Income	37,191	38,402	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	37,191	38,402	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	935	955	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	935	955	
Total Income	38,126	39,357	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	38,126	39,357	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,654	32,993	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	32,654	32,993	
Net Income	5,472	6,364	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(17,279)	(64,828)	19
Balance Transferred from Income (433)	5,472	6,364	20
Miscellaneous Credits to Surplus (434)	0	41,185	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(11,807)	(17,279)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ON SAVINGS	935	4
Total (Acct. 419):	935	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	103,258	0	0	0	103,258	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	103,258	0	0	0	103,258	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,866,586	1,867,162	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	122,255	86,697	2
Net Utility Plant	1,744,331	1,780,465	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	353,333	0	5
Other Investments (124)	461	361	6
Special Funds (125)	11,767	13,239	7
Total Other Property and Investments	365,561	13,600	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	33,662	17,904	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	1,147	1,147	10
Customer Accounts Receivable (142)	4,280	2,689	11
Other Accounts Receivable (143)	125	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	1,147	0	13
Receivables from Municipality (145)	3,241	4,896	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	732	1,248	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	42,040	27,884	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,151,932	1,821,949	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(11,807)	(17,279)	23
Total Proprietary Capital	(11,807)	(17,279)	
LONG-TERM DEBT			
Bonds (221)	718,400	726,300	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	718,400	726,300	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	31	2,577	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,703	2,732	32
Other Current and Accrued Liabilities (238)	5,925	976	33
Total Current and Accrued Liabilities	8,659	6,285	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	353,333	0	36
Total Deferred Credits	353,333	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,083,347	1,106,643	38
Total Liabilities and Other Credits	2,151,932	1,821,949	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,866,586	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,866,586	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	122,255	0	0	0	9
Total Accumulated Provision	122,255	0	0	0	
Net Utility Plant	1,744,331	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	86,697				86,697	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,192				39,192	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	846				846	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	40,038	0	0	0	40,038	13
Debits during year						14
Book cost of plant retired	4,480				4,480	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,480	0	0	0	4,480	19
Balance End of Year	122,255	0	0	0	122,255	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.18%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	1,147	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	1,147	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	1,147	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BOND	12/16/1996	12/01/2036	4.50%	718,400	1
Total Bonds (Account 221):				718,400	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	735	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	735	
Taxes paid during year:		
County, state and local taxes	602	6
Social Security taxes		7
PSC Remainder Assessment	133	8
Other (explain):		
NONE		9
Total payments and other debits	735	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage revenue Bond	2,732	32,654	32,683	2,703	1
Subtotal	2,732	32,654	32,683	2,703	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,732	32,654	32,683	2,703	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,106,643	0	0	0	0	1,106,643	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION	23,296					23,296	5
Balance End of Year	1,083,347	0	0	0	0	1,083,347	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,081,347					1,081,347	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF DISTRICT	353,333	1
Total (Acct. 123):	353,333	
Other Investments (124):		
INVESTMENT IN LOCAL ELECTRIC COOP	461	2
Total (Acct. 124):	461	
Special Funds (125):		
RESTRICTED CASH-SPECIAL REDEMPTION	456	3
RESTRICTED CASH-DEPRECIATION FUND	11,311	4
Total (Acct. 125):	11,767	
Notes Receivable (141):		
DUE FROM LARRY SMITH	1,147	5
Total (Acct. 141):	1,147	
Customer Accounts Receivable (142):		
Water	4,280	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	4,280	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
CASH ADVANCE TO EMPLOYEE FOR PETTY CASH	125	12
Total (Acct. 143):	125	
Receivables from Municipality (145):		
DUE FROM VILLAGE-ADDITIONAL FIRE PROTECTION	500	13
DUE FROM VILLAGE TAX FUND-DELINQUENTS ON TAX ROLL	1,128	14
DUE FROM SEWER-ALLOCATED METER EXPENSES	1,613	15
Total (Acct. 145):	3,241	
Prepayments (165):		
PREPAID INSURANCE	732	16
Total (Acct. 165):	732	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE TAX FUND	31	19
Total (Acct. 233):	31	
Other Deferred Credits (253):		
DEFFERED REVENUE (TIF ANNUAL CHARGE)	353,333	20
Total (Acct. 253):	353,333	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,866,874	0	0	0	1,866,874	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	104,476	0	0	0	104,476	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,094,995	0	0	0	1,094,995	6
Other (specify):					0	7
Average Net Rate Base	667,403	0	0	0	667,403	
Net Operating Income	37,191	0	0	0	37,191	8
Net Operating Income as a percent of						
Average Net Rate Base	5.57%	N/A	N/A	N/A	5.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(14,543)	3
Other (Specify):		4
Total Average Proprietary Capital	(14,543)	
Net Income		
Net Income	5,472	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)**INVESTMENT IN MUNICIPALITY & OTHER DEFERRED CREDITS**

BOTH THESE ACCOUNTS INCREASED BY THE SAME AMOUNT. THE INVESTMENT IN THE MUNICIPALITY REFLECTS THE RECORDING OF AN ADVANCE TO THE TIF DISTRICT AND THE INCREASE IN DEFERRED CREDIT REFLECTS THE RECORDING OF A DEFERRED REVENUE ACCOUNT. THIS ENTRY AROSE UPON THE NEED TO HAVE THE TIF DISTRICT CONTINUE TO SUPPLEMENT THE UTILITY'S REVENUE WITH AN ANNUAL BENEFIT CHARGE, WHICH IS INCLUDED IN THE UTILITY'S RATE STRUCTURE. HOWEVER, THE VILLAGE'S TIF DISTRICT IS AT THE END OF ITS EXPENDITURE PERIOD. IN ORDER FOR THE TIF TO CONTINUE PAYING THE UTILITY THE EXPENSE MUST BE A DEBT SERVICE TYPE ENTRY OR A REPAYMENT OF AN ADVANCE. THE BALANCE RECORDED REFLECTS A \$20,000 PER YEAR CHARGE FOR THE REMAINDER OF THE TIF'S AVAILABLE EXISTENCE. THIS ANNUAL CHARGE IS BEING PAID INSTEAD OF THE TIF ACTUALLY PAYING A PORTION OF THE UTILITY CONSTRUCTION IN 1997. EACH YEAR THE UTILITY WILL RECOGNIZE \$20,000 OF OTHER REVENUE UNTIL THE ADVANCE/DEFERRED REVENUE IS GONE.

OTHER CURRENT LIABILITIES

THE INCREASE IN THIS ACCOUNT REFLECTS UNEARNED INSURANCE PROCEEDS OF \$4,850 FROM STORM DAMAGE. THE UTILITY WAS UNABLE TO COMPLETE REPAIRS TO IT'S FACILITY DUE TO WINTER WEATHER AND CONTRACTOR TIME SCHEDULE. THE INSURANCE COMPANY PAID BASED ON AN ESTIMATE. THIS LIABILITY WILL BE REVERSED WHEN THE ACTUAL REPAIRS ARE COMPLETED IN 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

THIS ANNUAL REPORT SHOULD BE READ ONLY IN CONNECTION WITH THE ACCOMPANYING ACCOUNTANT'S REPORT.

August 28, 2001

Ms. Susan Waugh, Village Clerk
Village of Oakdale Water Utility
P.O. Box 147
Oakdale, WI 54649-0147

2000 Analytical Review DWCCA-4325-PJL

Dear Ms. Waugh:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

During our review, we noted that while there is \$1,281 reported in Account 690, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-5.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4325.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		58,929	1
Total Sales of Water		58,929	
Other Operating Revenues			
Forfeited Discounts (470)		159	2
Other Water Revenues (474)		20,874	3
Amortization of Construction Grants (475)		23,296	4
Total Other Operating Revenues		44,329	
Total Operating Revenues		103,258	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		10,887	5
General Operating Expenses (680-690)		15,253	6
Total Operation and Maintenance Expenses		26,140	
Other Operating Expenses			
Depreciation Expense (403)		39,192	7
Amortization Expense (404)			8
Taxes (408)		735	9
Total Other Operating Expenses		39,927	
Total Operating Expenses		66,067	
NET OPERATING INCOME		37,191	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	81	4,231	18,996	4
Commercial	16	4,102	11,581	5
Industrial				6
Total Metered Sales to General Customers (461)	97	8,333	30,577	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			27,229	8
Other Sales to Public Authorities (464)	3	248	1,123	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	100	8,581	58,929	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	27,229	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	27,229	
Forfeited Discounts (470):		
Customer late payment charges	159	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	159	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	767	7
Other (specify):		
CAPITAL CREDIT RECEIVED FROM ELECTRIC COOP	107	8
ANNUAL BENEFIT CHARGE FROM TIF RECOGNIZED	20,000	9
Total Other Water Revenues (474)	20,874	
Amortization of Construction Grants (475):		
AMORTIZATION OF RURAL DEVELOPMENT GRANT	23,296	10
Total Amortization of Construction Grants (475)	23,296	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,664	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,080	3
Chemicals (630)	219	4
Supplies and Expenses (640)	1,771	5
Repairs of Water Plant (650)	1,130	6
Transportation Expenses (660)	1,023	7
Total Plant Operation and Maintenance Expenses	10,887	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,955	8
Office Supplies and Expenses (681)	5,260	9
Outside Services Employed (682)	2,945	10
Insurance Expense (684)	1,970	11
Employees Pensions and Benefits (686)	191	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	651	14
Uncollectible Accounts (690)	1,281	15
Total General Operating Expenses	15,253	
Total Operation and Maintenance Expenses	26,140	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		602	3
PSC Remainder Assessment		133	4
Other (specify): NONE			5
Total tax expense		735	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207601				3
County tax rate	mills		6.586680				4
Local tax rate	mills		13.980527				5
School tax rate	mills		8.871914				6
Voc. school tax rate	mills		2.432653				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.079375				10
Less: state credit	mills		1.002277				11
Net tax rate	mills		31.077098				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.980527				14
Combined School Tax Rate	mills		11.304567				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.285094				17
Total Tax Rate	mills		32.079375				18
Ratio of Local and School Tax to Total	dec.		0.788204				19
Total tax net of state credit	mills		31.077098				20
Net Local and School Tax Rate	mills		24.495095				21
Utility Plant, Jan. 1	\$	1,867,162	1,867,162				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,867,162	1,867,162				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,867,162	1,867,162				26
Assessment Ratio	dec.		1.011700				27
Assessed Value	\$	1,889,008	1,889,008				28
Net Local & School Rate	mills		24.495095				29
Tax Equiv. Computed for Current Year	\$	46,271	46,271				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	6,870		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	6,870	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,389		4
Structures and Improvements (311)	128,754		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	106,819		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	258,962	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	94,274		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	94,274	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			6,870	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	6,870	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,389	4
Structures and Improvements (311)			128,754	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			106,819	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	258,962	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			94,274	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	94,274	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	271,022		26
Transmission and Distribution Mains (343)	964,909		27
Fire Mains (344)	0		28
Services (345)	93,997		29
Meters (346)	27,067		30
Hydrants (348)	113,140		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,470,135	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,123		35
Computer Equipment (372.1)	8,855	3,904	36
Transportation Equipment (373)	10,883		37
Other General Equipment (379)	11,060		38
Other Tangible Property (390)	0		39
Total General Plant	36,921	3,904	
Total utility plant in service directly assignable	1,867,162	3,904	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,867,162	3,904	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			271,022	26
Transmission and Distribution Mains (343)			964,909	27
Fire Mains (344)			0	28
Services (345)			93,997	29
Meters (346)			27,067	30
Hydrants (348)			113,140	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,470,135	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			6,123	35
Computer Equipment (372.1)	4,480		8,279	36
Transportation Equipment (373)			10,883	37
Other General Equipment (379)			11,060	38
Other Tangible Property (390)			0	39
Total General Plant	4,480	0	36,345	
Total utility plant in service directly assignable	4,480	0	1,866,586	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	4,480	0	1,866,586	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			668	668	1
February			637	637	2
March			689	689	3
April			781	781	4
May			901	901	5
June			839	839	6
July			880	880	7
August			843	843	8
September			799	799	9
October			815	815	10
November			658	658	11
December			690	690	12
Total for year	0	0	9,200	9,200	
Less: Measured or estimated water used in main flushing and water treatment during year				146	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				9,054	16
Less: Water sold				8,581	17
Losses and unaccounted for				473	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				79	21
Date of maximum: 10/14/2000					22
Cause of maximum:					23
line jetting of the sewer lines					
Minimum gallons pumped by all methods in any one day during reporting year				12	24
Date of minimum: 2/2/2000					25
Total KWH used for pumping for the year				25,629	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WHITE STREET-WELL DRIVE	1	250	18	900,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	AMERICAN TURBINE		5
Year Installed	1997		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	625		8
Pump Motor or Standby Engine Mfr	US MOTORS		9
Year Installed	1997		10
Type	ELECTRIC		11
Horsepower	60		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1997		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	173		7
Total capacity in gallons	75,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	8.000	540	0	0	0	540
P	D	8.000	19,613	0	0	0	19,613
M	D	10.000	679	0	0	0	679
P	D	10.000	2,572	0	0	0	2,572
Total Within Municipality			23,404	0	0	0	23,404
Total Utility			23,404	0	0	0	23,404

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	87	0	0	0	87		1
P	1.500	9	0	0	0	9		2
P	2.000	4	0	0	0	4		3
P	4.000	1	0	0	0	1		4
Total Utility		101	0	0	0	101	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	96	0	0	0	96	0	1
0.750	3	0	0	0	3	0	2
1.000	12	0	0	0	12	0	3
1.500	4	0	0	0	4	0	4
3.000	2	0	0	0	2	0	5
Total:	117	0	0	0	117	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	79	6	0	1	0	10	96	1
0.750	1	1	0	0	0	1	3	2
1.000	0	7	0	2	0	3	12	3
1.500	1	2	0	0	0	1	4	4
3.000	0	0	0	0	2	0	2	5
Total:	81	16	0	3	2	15	117	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	48				48	2
Total Fire Hydrants	48	0	0	0	48	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	48
Number of distribution system valves end of year:	57
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

THE VILLAGE BOARD HAS AUTHORIZED A ZERO RATE FOR 2000 PER BOARD RESOLUTION.

Water Utility Plant in Service (Page W-08)

ACTIVITY WITHIN COMPUTER ACCOUNT REFLECTS THE PURCHASE OF A NEW BILLING, GENERAL LEDGER PACKAGE AND UPGRADING OF EQUIPMENT, ALONG WITH THE REMOVAL OF THE OLD.

Meters (Page W-17)

DUE TO TIME CONSTRAINTS, PART-TIME OPERATOR WAS UNABLE TO TEST ANY METERS DURING THE YEAR. UTILITY HOPES TO IMPLEMENT A TESTING SCHEDULE IN 2001.

Hydrants and Distribution System Valves (Page W-18)

Maintenance man is aware of requirements, however due to part-time status he was unable to accomplish all operations required during the year.
